



**Classification No.:** 5700.6 A1

**Approval Date:** 01/08/2004

**Review Date:** 12/31/2005

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## **POLICY ON COMPLIANCE, REVIEW AND MONITORING**

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### **PURPOSE**

The purpose of this policy is to consolidate, improve, make consistent and streamline all existing EPA Post-Award Management policies. This policy rescinds and replaces: EPA Order 5700.4 "Interim Grantee Compliance Assistance Initiative," EPA Order 5700.3 (and GPI-99-5) "EPA Policy for Post-Award Management of Grants and Cooperative Agreements by Headquarters and Regional Offices," and the Grants Administration Division (GAD) Grant Policy Issuances GPI-98-6, "Post-Award Management of Assistance Agreements," and GPI-98-2 "National Strategy to Avert a Future Grant Closeout Backlog."

The purpose of Post-Award monitoring is to provide for the effective oversight of recipient performance and management. Expected results of this policy include:

- 1) continued improvement in post-award efforts;
- 2) identifiable and documented post-award activities; and,
- 3) coordinated program and Grants Management Offices (GMOs) post-award efforts.

### **BACKGROUND**

Between 1998 and 2000, the Agency promulgated GAD policy GPI-98-2, GPI-98-6, and EPA Orders 5700.3 and 5700.4, which comprise the basis of EPA's Post-Award monitoring activities. These policies require GMOs to develop annual closeout strategies and for all GMOs and Program Offices to develop annual monitoring plans, describing what, how and when post-award activities are performed.

Since issuing these policies, the Agency continues its efforts to monitor grantee compliance with the administrative and programmatic requirements of the Agency's financial assistance programs. Over the last four years, the Agency has made significant progress in post-award management and is committed to strengthening these efforts.

### **EFFECTIVE**

This Policy will be effective January 8, 2003. The first annual Post-Award

### **DATE**

Monitoring Plan will be due no later than January 8, 2003.

### **DEFINITIONS**

For purposes of this policy, the following definitions are used:

**Grants Management Office (GMO):** The Headquarters and Regional Units principally responsible for all business management aspects associated with the review and negotiation of applications and the award and administration of funded projects through audit resolution and final close out.

**Official Grant File (Grant File):** The official file developed and maintained by the GMO to serve as a composite collection of documents and/or items that provide programmatic, administrative and fiscal information on the purpose, performance and history of a specific award to a specific grantee.

**Official Project File (Project File):** The official file developed and maintained by the Program Office to serve as a collection of documents and/or items that provide programmatic and/or fiscal information on the purpose, performance and history of a specific award to a specific recipient.

**Off-site Evaluation (Desk Review):** An advanced monitoring technique where the GMO or Program reviews recipient administrative, programmatic and/or technical procedures, progress and capacity. Typically, these evaluations are conducted by telephone, away from the recipient's location, utilizing a suggested protocol.

**On-site Evaluation:** An advanced monitoring technique where GMO or Program representatives visit a recipient's site. For GMOs, these evaluations follow a suggested protocol and include the review of recipient administrative procedures and capabilities. For Programs, these evaluations may follow a suggested protocol and include the review of recipient programmatic and technical progress and capabilities.

**Program Office (Program):** Either the Headquarters Program Office or Regional Program Office principally responsible for managing the technical/programmatic aspects of a specific program. For purposes of this policy, Regional Program Offices may be constituted at a Division level.

## POLICY

This policy comprises five areas: "Grants Management Office Requirements," "Program Requirements," "Consolidated Options," "GAD Commitments," and "Agency-wide Requirements."

The policy provides two options for the required annual calendar-year Post Award Monitoring Plans: 1) individual plans for the GMOs and Program Offices; and, 2) a consolidated plan that meets the requirements for regional GMOs and regional Program Offices.

### Grants Management Office Requirements

#### Plans

On, or before, January 8 of each year, each GMO will submit an annual, calendar year Post-Award Monitoring Plan to the Director, GAD. This

plan must be signed by the Senior Resource Official (or equivalent). A copy of the plan must also be provided electronically, either through electronic mail or an attached diskette. Electronically submitted plans must be sent to GAD directly from the SRO.

At a minimum, every Plan must provide for the following:

#### Baseline Monitoring

Baseline Monitoring is the minimum, basic monitoring that should take place on *every award* issued by the GMO *on an ongoing basis* throughout the lifetime of the award. For the purposes of this Policy, Baseline Monitoring will include ensuring, to the best of the GMO's ability, that administrative award terms and conditions are satisfied, A-133 audits are filed (as applicable) and Financial Status Reports filed and progress reports and any Quality Assurance materials are received by the Program Office/Project Officer. During this process, the Grant Specialist (or other designated, and qualified, personnel) will make contact with the Project Officer and the recipient, annually during the life of the agreement. At this time, the Grant Specialist should also review the financial status of the award by comparing funds available to project progress and/or time remaining on the project. If follow-up is needed, the Grant Specialist will do so. All baseline monitoring must be documented in the Official Grant File.

#### Advanced Monitoring

Advanced Monitoring is the process by which a recipient's compliance with applicable administrative and financial statutes, regulations, conditions and policies is evaluated. This can take place through the use of on-site evaluations or off-site evaluations (Desk Reviews).

GMOs are responsible for conducting Advanced Monitoring on a minimum of 10% of their active grantees (as of the previous October 1). Active grantees include only those whose projects are open but not expired. Counting towards a GMO's 10% requirement will be done on a recipient basis. However, in instances where a recipient requires a second evaluation within the Plan year, separate reports must be filed for each evaluation to count. Reports should be completed within 60 calendar days of the completion of the evaluation. Activities should not be counted until a report is filed.

All advanced monitoring activities completed by the GMO must include a final report which utilizes the format in Attachment One.

GMOs are responsible for conducting a minimum number of desk reviews equal to one for each Grant Specialist during the Plan year. For example, if a GMO has 10 Grant Specialists, 10 desk reviews are required of that GMO during the Plan year.

As part of the 10% requirement, GMOs are also responsible for conducting on-site evaluations during the plan year. All on-site evaluations will include transaction testing for unallowable costs (e.g., lobbying, litigation or entertainment expenses).

Attachment Three describes the process of planning and conducting a Desk Review. Attachment Four is a suggested protocol to use in conducting a Desk Review. GMOs may modify the protocol to meet their individual needs.

Attachment Five describes the process of planning and conducting an on-site evaluation. Attachment Six is a suggested protocol to use in conducting on-site evaluations. GMOs may modify the protocol to meet their individual needs.

All Advanced Monitoring Activities must be documented in the Official Grant File. Copies of completed protocols must be included in the Official File. Reports and correspondence, as generated, must also be included in the Official File.

Criteria for selecting recipients for review should be spelled out in the Plan and documented in the Official Grant File for each review. Suggested criteria may include, but are not limited to: Referrals, Audit Findings, Agency Priority, Recipient Experience, Project(s) Cost, Risk, Recipient Location, Statutory or other Requirements, Earmarks, and Funding by Multiple Programs. Attachment Seven is a sample scorecard which may be adapted for local use or guidance. Use of this scorecard is optional.

GMOs must ensure appropriate follow-up actions are taken in response to the results of advanced monitoring activities. Where desk reviews identify significant problems, GMOs will be expected to take necessary corrective action (see 40 CFR § 30.60 and §31.43) or target the matter for an on-site review.

#### Pre-Award and Technical/Management Assistance Activities (Assistance Activities)

Assistance Activities are those actions which are performed for the express purpose of aiding recipients and potential recipients to ensure their administrative and financial abilities and techniques are sufficient. They will generally take the form of Management Assistance Forums or Administrative Technical Assistance. Management Assistance Forums are where the GMO brings together a group of recipients or applicants to address sound technical practices. Administrative Technical Assistance is where a GMO works one-on-one with a recipient to address its administrative capabilities and bring them in line with regulatory and statutory requirements and expectations. Assistance Activities do not include activities related to baseline or advanced monitoring activities. GMOs should ensure that pre-application assistance is made available on

an equal basis to all potential applicants, and in a manner consistent with Module III of the Project Officer Training Manual.

Assistance activities with up to 1% of the active recipients can be counted toward the 10% Advanced Monitoring Goal.

GMOs must ensure, to the extent practical, that all Assistance Activities are documented in Official Grant File. For Management Assistance Activities not attributable to a specific project, a central file must be maintained by the GMO. Minimum documentation should include, the date of the activity, the recipient contact and the type of activity involved.

#### Closeouts

The closeout of completed assistance agreements must be addressed in the Plan and include:

Acknowledgment that the Agency is committed to closeout assistance agreements in a timely fashion (within 180 days of the end of the award).

A summary of closeout activity in the previous year; and,

A discussion of how closeouts will be addressed during the Plan year and how previously identified impediments will be addressed.

#### **Reporting**

Each GMO must submit to GAD, quarterly reports indicating the number of monitoring and management assistance activities taking place during the quarters ending in December, March, June and September. Reports are due no later than the 8<sup>th</sup> day of the month following the end of the quarter.

While GMOs do not have to submit with their reports a list of the recipients that received advanced, a central list must be maintained by the GMO for possible validation and review purposes.

The required format for reporting monitoring and assistance activities to GAD is in Attachment Eight.

In its Plan, each GMO must identify its reporting contact and note any changes of that contact when the quarterly report is submitted.

#### **Grantee Compliance Database**

The Grantee Compliance Database is a tool available in Lotus Notes. The Database, maintained in GAD, stores historical and prospective data on all Advanced Monitoring Activities, including on-site and off-site evaluations. Database entries must be opened prior to the activity described.

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Review Date: 12/31/2005

Each GMO will designate one individual in its Plan as responsible for ensuring the input of such information into the Database. GAD will provide necessary direction for using this Database.

The use of the database to record advanced monitoring activities is required. All applicable fields within the database must be completed to constitute a valid record.

### **Agency Program Office Requirements**

#### **Plans**

On, or before, January 8 of each year, each Headquarters and Regional Program Office will submit an annual, calendar year Post-Award Monitoring Plan to the Director, GAD. This plan should be signed by the Senior Resource Official (or equivalent). A copy of the plan should also be provided electronically, either through electronic mail or an attached diskette. Electronically submitted plans must be sent to GAD directly from the SRO.

Every Plan must provide for the following:

#### **Baseline Monitoring**

Baseline Monitoring is the minimum, basic monitoring that should take place on *every award* issued by the Program Office *on an ongoing basis* throughout the lifetime of the award. For the purposes of this Policy, Baseline Monitoring will include ensuring, to the best of the Program's ability, that programmatic award terms and conditions are satisfied including but not limited to, receipt and acceptance of progress reports, and Quality Assurance requirements. During this process, the Project Officer (or other designated, and qualified, personnel) will make contact with the Grant Specialist and the recipient, annually during the life of the agreement. At this time, the Project Officer should also review the financial status of the award by comparing funds available to project progress and/or time remaining on the project. If follow-up is needed, the Project Officer will do so. All baseline monitoring must be documented in the Official Project File.

#### **Advanced Monitoring**

Advanced Monitoring is the process by which a recipient's compliance with applicable programmatic and financial statutes, regulations, conditions and policies is validated. This can take place through the use of on-site evaluations or off-site evaluations (desk reviews).

Program Offices are responsible for conducting on-site or off-site evaluations on a minimum of 10% of their active grantees (as of the previous October 1). Only Advanced Monitoring Activities will count towards a Program Office's 10% requirement. Counting towards the 10%

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Review Date: 12/31/2005

requirement for Program Offices will be done on an award/program basis provided separate reports are filed for each evaluation conducted. Reports should be completed within 60 calendar days of the completion of the evaluation. Activities should not be counted until a report is filed.

All advanced monitoring activities completed by the Program Office must include a final report which utilizes the format in Attachment Two. The Director, GAD, may approve the use of a Program's standard national report format provided the format contains the information included in Attachment Two, and the Program provides a crosswalk between the Program's format and GAD's format. Requests to use an alternative format must be made in writing to the Director, GAD, no later than 60 days from the effective date of this Order.

As part of the 10% requirement, Program Offices must conduct on-site evaluations during the Plan year.

Attachment Three describes the process of planning and conducting a Desk Review. Attachment Nine is a suggested protocol to use in conducting a Desk Review or on-site evaluation. Program Offices may modify the protocol to meet their individual needs. When doing so, five core areas must be addressed; these areas are: 1) Ensuring equipment purchased under the award is properly managed and accounted for, 2) Compare the recipient's workplan/application to actual progress under the award. 3) Examine the award's finances to ensure funds are available to complete the project, 4) Ensure all programmatic terms and conditions are met, and 5) Ensure all programmatic statutory and regulatory requirements are met.

All Advanced Monitoring Activities must be documented in the Official Project File. Copies of completed protocols or reports must be included in the Official File. Reports and correspondence, if generated, must also be included in the Official File.

Criteria for selecting recipients for review should be spelled out in the Plan and documented in the Official Project File for each review. Suggested criteria may include, but are not limited to: Referrals, Audit Findings, Agency Priority, Recipient Experience, Project(s) Cost, Risk, Recipient Location, Statutory or other Requirements, Earmarks, and Funding by Multiple Programs. Attachment Seven is a sample scorecard which may be adapted for local use or guidance. Use of this scorecard is optional.

Program Offices must ensure appropriate follow-up actions are taken in response to the results of advanced monitoring activities. Where desk reviews identify significant problems, Programs will be expected to take necessary corrective action (see 40 CFR § 30.60 and §31.43) or target the matter for an on-site review.

**Programmatic Assistance Activities**

Programmatic Assistance Activities are those actions which are performed for the express purpose of aiding recipients and potential recipients to ensure their technical and programmatic abilities and techniques are sufficient. They will generally take the form of Programmatic Assistance Forums or Technical Assistance. Programmatic Assistance Forums are where the Program brings together a group of recipients or applicants to address sound technical practices. Technical Assistance is where a Program works one-on-one with a recipient to address its technical capabilities and bring them in line with regulatory and statutory requirements and expectations. Programmatic Assistance Activities do not include activities related to baseline or advanced monitoring activities. Programs should ensure that pre-application assistance is made available on an equal basis to all potential applicants, and in a manner consistent with Module III of the Project Officer Training Manual.

Programmatic Assistance activities with up to 1% of the active recipients can be counted toward the 10% Advanced Monitoring Goal.

Program Offices should ensure, to the extent practical, that all Programmatic Assistance Activities are documented in Official Project File. For Programmatic Assistance Activities not attributable to a specific project, a central file must be maintained by the Program Office. Minimum documentation should include, the date of the activity, the recipient contact and the type of activity involved.

**Closeouts**

Program Offices must, at a minimum, acknowledge that final technical reports are due to the Agency within 90 days of the end of the project and that within 60 days of their receipt, the PO will provide to the GMO the status of the final technical report.

**Reporting**

Each Program Office must submit to GAD quarterly reports indicating the number of monitoring and programmatic assistance activities taking place during the quarters ending in December, March, June and September. Reports are due no later than the 8<sup>th</sup> day of the month following the end of the quarter.

While Programs do not have to submit with their reports a list of the recipients that received advanced, a central list must be maintained by the Program for possible validation and review purposes.

The required format for reporting monitoring and assistance activities to GAD is in Attachment Eight.

In its Plan, each Program Office must identify its reporting contact and note any changes of that contact when the quarterly report is submitted.



### **Grantee Compliance Database**

The Grantee Compliance Database is a tool available in Lotus Notes. The Database, maintained in GAD, stores historical and prospective data on all Advanced Monitoring Activities, including on-site and off-site evaluations. Database entries must be opened prior to the activity described.

Each Program will designate one individual in its Plan as responsible for ensuring the input of such information into the Database. GAD will provide necessary direction for using this Database.

The use of the database to record advanced monitoring activities is required. All applicable fields within the database must be completed to constitute a valid record.

### **Consolidated Options for Regions**

Regional GMOs and Program Offices may decide to submit a Consolidated Annual Plan in lieu of individual Plans.

On, or before, January 8 of each year, each Region electing the Consolidated Option must submit an annual, calendar year Post-Award Monitoring Plan to the Director, GAD. This plan must be signed by the Senior Resource Official (or equivalent). A copy of the plan should also be provided electronically, either through electronic mail or an attached diskette. Electronically submitted plans must be submitted to GAD directly from the SRO.

Consolidated Plans must include a listing of each GMO and Program covered by the Plan and an acknowledgment that appropriate personnel in each Office have reviewed and participated in the preparation of the Plan.

Consolidated Plans should provide for the same coverage as provided for in GMO and Program Office Requirements. This includes addressing Baseline Monitoring, Advanced Monitoring, Closeouts, Grantee Compliance Database, and Reporting.

For Regions selecting the Consolidated Option, there is a single 10% minimum requirement for Advanced Monitoring Activities. Regions must ensure that not all Activities are performed by a single office in a Plan year.

Assistance activities with up to 1% of the active recipients can be counted toward the 10% Advanced Monitoring goal.

In Regions selecting the Consolidated Plan, the GMO must coordinate, and submit to GAD, Quarterly reports using the Reporting Format found in Attachment Eight. This format requires evaluations to be reported by

GMO and Program. This format may be adjusted to accurately reflect the type and number of programs within a Region.

### **Grants Administration Division Commitments**

GAD is committed to the following actions:

GAD will provide written comments on all GMO and Program Office Post-Award Monitoring Plans (Plan) within 60 calendar days of their receipt.

GAD will provide an annual fact sheet to the GMOs and Program Offices to assist in the preparation of annual Plans. The Fact Sheet may include additional guidance, submission and contact information, baseline numbers and the anticipated number of reviews. The baseline will include the number of active recipients for each GMO and Program Office as of October 1 and will be the baseline against which all monitoring requirements will be measured during the Plan year (January 1 through December 31).

GAD will maintain an electronic library of all GMO and Program Post-Award Monitoring Plans.

GAD will review this policy within two years of its effective date. Prior to this review, GAD will convene a workgroup to review the utility and effectiveness of the Compliance Database.

### **Agency-wide Requirements**

Each Regional GMO and Headquarters Program Office must submit to the Director, GAD, a Grants Management Self Assessment (GMSA) signed by the Senior Resource Official, Assistant Regional Administrator for Management, or equivalent. Each Office must complete a GMSA at least once every three years. GAD provided direction on the preparation and conduct of the GMSAs in [GPI-04-01](#), "Grants Management Self-Assessments and the Comprehensive Approach to Grants Management Reviews", signed by the Director, GAD, on October 14, 2003. This document is available through the OGD intranet at <http://intranet.epa.gov/ogd/policy/7.0-GPI-Topics.htm>.

### **WAIVER PROVISION**

The Director, Grants Administration Division, may grant exceptions to this policy on a case-by-case basis. However, in the interest of uniformity, exceptions shall be permitted only in unusual circumstances.

EPA ORDER

5700.6 A1

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Review Date: 12/31/2005

Requests for exceptions must be made in writing by the Senior Resource Official (or equivalent). The Director, GAD, will issue a final determination, in writing, within 45 calendar days of receipt.

**Table of Contents**

**Attachments to**

**Policy on Compliance, Review and Monitoring**

Attachment One	Required Report Format for GMO Advanced Monitoring Reviews
Attachment Two	Required Report Format for Programmatic Advanced Monitoring Reviews
Attachment Three	Guidance for Off-Site or Desk Reviews
Attachment Four	Protocol for Off-Site or Desk Reviews
Attachment Five	Guidance for On-Site Reviews– Administrative
Attachment Six	Protocol for On-Site Reviews– Administrative
Attachment Seven	Suggested Criteria for Identification of Recipients for Advanced Monitoring (Scorecard)
Attachment Eight	Report Format for Post-Award Monitoring Activities
Attachment Nine	Guidance and Protocol for Off-Site/On-Site Reviews– Program

**ATTACHMENT ONE****Required Format for Writing an Administrative On-site/Desk Review Report****1. Introduction Background and Methodology**

- < Give a brief description of the recipient;
- < Give Federal grant dollar total and number of EPA grants with project periods, current dollars expended and current dollar value of the assistance agreement;
- < Discuss previous recommendations if any exist.
- < Give a brief description of the objective of the review;
- < Describe the source of the requirements used in the review;
- < Discuss the time period of transaction testing.

Example: XXX completed an On-site review of XXX's financial management system. XXX is a nonprofit organization with its headquartering located in Washington, D.C. and field offices located in other countries. The primary purpose of the organization is to work with the people of the Western European Newly Independent States and the Pacific Basin in programs that assist human development. XXX had assets of \$13,054,093 and revenue of \$138,476,669 as of and for the year ended September 30, 2002. Federal grants totaled \$133,402,311. CII has one EPA grant. The grant, No. X-xxxxx, was awarded in the amount of \$2,480,049 for the period of March 1, 1999 through February 29, 2004. Currently the recipient has expended \$1,254,000 of the grant funds. The purpose of the award, entitled "Environ. Ed., Training and Tech. Assist In Newly Independent States (NIS)", is to improve environmental management in the NIS through a series of capacity-building programs and environmental education.

The objectives of the review were to assess the effectiveness of the grantee's internal controls and determine if the grantee's financial management system meets the requirements outlined in the Code of Federal Regulations (CFR), OMB Cost Principles and the Terms and Conditions of the EPA Assistance Agreement. The review include an evaluation of the grantee's financial reports submitted to the EPA and testing of selected transactions for calendar 2002.

Reviewers interviewed the staff to obtain an understanding of the operating procedures and internal controls surrounding funds receipt, funds disbursement and financial reporting. They traced the financial data on the most recent Federal Cash Transaction Reports (SF 272), filed with the EPA, to the general ledger and also determined if they were timely filed. They determined whether progress reports were timely filed. They reviewed the grantee's last two audit reports to determine if any issues may affect the quality of financial information submitted to the EPA. They selected the most recent payment requests from the EPA and verified that funding requests were supported by disbursements and that funds were disbursed in a timely fashion. They selected a sample of recent disbursement transactions for the EPA grants, traced them to source documents, and tested them for proper authorization and for allowability. The review was conducted during the period March 10<sup>th</sup> through 14<sup>th</sup>, 2003 at the XXX offices in Washington, D.C.

**2. Results of Review (successes and findings)**

- < Identify any areas where the recipient is significantly meeting or exceeding expectations.
- < Give a description of the requirement and why the recipient is non-compliant;
- < Recommend a corrective action.

Example: **Codes of Conduct/Ethics:** Federal regulations require recipients to establish codes of conduct to eliminate any potential conflict of interest and to establish disciplinary actions for those violating the standards. XXX currently does not have any codes of conduct regarding procurement. XXX has agreed to develop and incorporate written codes of conduct. Enacting and enforcing ethical standards protects your organization and ensures federal dollars are employed properly. The minimum requirements are outlined in 40 CFR 30.42.

**Contracts and Consultants:** Officials at XXX said they conduct a cost or price analysis for every procurement action. We did not find any documented evidence of a cost or price analysis being performed for contracted services. Federal regulations require that a documented cost or price analysis be included in the contract files in conjunction with every procurement action. Some services at XXX require highly specialized consultants and professionals. These contracts are awarded noncompetitively and in such instances a sole source justification, and some form of cost or price analysis and a waiver of bidding must accompany the procurement package. In addition, there is a statutory limitation (implemented at 40 CFR 30.27(b) and 31.36(j)) on the amount of EPA grant funds that can be used to compensate individual consultants. XXX has agreed to document a contemporaneous cost or price analysis and if needed to include a sole source justification for every procurement action using federal funds. XXX has agreed to ensure that compensation paid to individual consultants complies with the applicable regulations. XXX currently is developing a noncompetitive justification form which will be required from the XXX Program Managers when they require a sole source procurement action. We strongly encourage XXX to finalize this draft document.

### 3. Resolution Plan and Timing

- < Tell the recipient when the corrective action plan is due and clearly state what should be addressed in the plan.

Example: We ask that you identify the actions you will be taking to address the recommendations and suggestions and the associated time frame(s) of each action. Please provide us with your action plan within 30 days of this letter.

### 4. EPA Contact

- < Tell the recipient to whom they should send the corrective action plan and where to send it, including phone number.

Example: The Review Team appreciated the overview of the grant activities ongoing at XXX. Thank you for the warm hospitality that was extended to us by you and your staff. We look forward to a continued and successful assistance relationship with XXX. Should you have any questions, feel free to contact XXX at (202) 564- xxxx.

### 5. Appendix

Example:

Review Dates: February 13, 2002

Organization: XXX

Persons Contacted: XXX, Contracts Administrator

EPA ORDER

5700.6 A1

Approval Date: 01/08/2004

Review Date: 12/31/2005

XXX, Controller

Sources (EPA):

X-xxxxxxx-01-0 6/1/00 - 09/30/03  
Verification of Innovative Cement Tech \$85,000  
\$10,000 expended to date of review

X- xxxxxxx-01-0 10/02/00 - 10/01/02  
Environmentally Preferable Product Verification \$50,000  
\$10,000 expended to date of review

## **ATTACHMENT TWO**

### **Required Format for Writing a Programmatic Review Report for On-site and Off-site Evaluative Reviews**

#### **1. Introduction, Background and Methodology**

- < Give a brief description of the recipient and the project;
- < Describe the grant work-plan commitments;
- < Discuss previous recommendations if any exist;
- < Tell how the review was conducted (eg., on-site versus off-site or protocol used versus covering core areas).

#### **2. Results of Review with Recommendations (success and findings)**

- < Address all of the core areas that apply to the agreement as defined in EPA Order 5700.6.
  - 1) Ensuring equipment purchased under the award is properly managed and accounted for,
  - 2) Compare the recipient's workplan/application to actual progress under the award.
  - 3) Examine the award's finances to ensure funds are available to complete the project,
  - 4) Ensure all programmatic terms and conditions are met,
  - 5) Ensure all programmatic statutory and regulatory requirements are met.
- < Program Suggestions and Recommendations should be defined as either major or minor;
- < All recommendations should have corresponding routes to/for resolution specified in the report;
- < When major recommendations are made, EPA should explicitly require the recipient to develop and submit a program enhancement plan to address the major recommendation;
- < Recipient Recommendations and Suggestion;
- < Recommendations for the Grants Office if any;
- < Identify any areas where the recipient is significantly meeting or exceeding programmatic expectations.

#### **3. Resolution Plan and Timing**

- < Tell the recipient when the corrective action plan is due, and clearly state what should be addressed.

#### **4) EPA Contact**

- < Tell the recipient to whom they should send the corrective action plan and where to send it, including phone number.

#### **5) Appendix (optional)**

- < If not addressed in section, include identifying and summary information for the project such as:



EPA ORDER

5700.6 A1

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Review Dates: February 13, 2002

Organization: XXX

Persons Contacted: XXX, Contracts Administrator

XXX, Controller

Sources (EPA): X-xxxxxxx-01-0 6/1/00 - 09/30/03

Verification of Innovative Cement Tech \$85,000

\$10,000 expended to date of review

### **ATTACHMENT THREE**

#### **Off-Site/Desk Review Guidance**

##### **Phase I: Preparatory**

Select your desk review recipients using a risk assessment instrument with criteria and weights determined by EPA management.

Review all assistance agreements related to the recipient.

Make a list/schedule of all of the agreements with this recipient, including project periods, project officers, and a brief title or description of each project.

Perform Internet Search: Log-in to recipient's web page and search for policies and procedures related to: 1) Financial Management; 2) Property; 3) Procurement and Contracting; and, 4) General Administrative including travel, personnel, overtime, timekeeping, payroll, etc.

Contact the project officers and, if applicable, the programmatic grant coordinator to inform them of what we you doing and to solicit their participation and input.

Contact the EPA Finance Office with the name of the recipient and request information on any late or missing reports.

Check for the recipient's compliance with MBE/WBE reporting requirements.

Contact the recipient in advance to discuss, schedule and plan the desk review. (Begin with the official named on front of award document as Project Manager, the Office of Sponsored Program/Research official, if known, or the administrative contact person from the Key Contact List). Establish a time frame for the desk review.

Assemble a Desk Review Team -- with representative Project Officer(s), Regional Grants Staff, Finance - Las Vegas or Headquarters, etc.

Review the Single Audit Database for compliance with the A-133 audit requirement.

Request from the recipient a copy of their most recent Single Audit report, if applicable. Check for other recent audits or reviews internal to EPA (e.g., OIG audit or On-site review).

Confirm with the recipient the time frame of the telephone call.

Hold a Planning Meeting to discuss details of the review guide, meet with all participants (Grants Staff, Project Officer(s), and Finance Staff), if needed. This can be accomplished immediately before the call.

A. Discuss whether there are any unique features about the recipient or the agreements based upon the above and previous experience with the recipient.

B. Discuss what should be the special emphasis.

C. Discuss or make assignments for each participant.

Establish a record for the on-site visit in the Grantee Compliance Database.

Using Grantee Compliance Tracking - Design - Lotus Notes

File Edit View Create Actions Section Help

Francis Roth - Inbox Using Grantee Compliance Tracking - Design

### Using the Grantee Compliance Database

- ▶ The Database Screen
- ▼ Adding New Activity Records

#### Adding New Activity Records

You can either use the first menu option or the 'Add New Report' button from the view window to add new activity report records. The data form itself consists of 4 sections:

- Activity Information - Contains information about the activity, including type and date of activity, status and dates of major benchmark activities, and an attachment section for attaching reports and other documentation. Valid activities are picked from a keyword list.

▼ Activity Information

Activity Information	
Activity Type: [v]	Activity Date: [16]
Report Date: [16]	Complete Date: [16]
Attachment: [v]	

- Recipient Information - Contains information about the recipient organization, including address and contact information. Information in this section is based on information used in the IGMS/P2000 Public Address Book (P2K PAB) and uses the same selection dialogue as the IGMS/P2000 data forms.

▼ Recipient Information

Name and Address of Recipient	
Applicant Type:	Other Type:
Applicant Name:	
Applicant Name: [v]	
Address:	

Start Using Grantee Compl... WordPerfect 9 - [C:\WIND... RealOne Player: Sister Disc... 11:09 AM

Using Grantee Compliance Tracking - Design - Lotus Notes

File Edit View Create Actions Section Help

Francis Roth - Inbox Using Grantee Compliance Tracking - Design

**Recipient Information**

<b>Name and Address of Recipient</b>	
<b>Applicant Type:</b>	<b>Other Type:</b>
<b>Applicant Name:</b>	
<b>Applicant Name:</b>	
<b>Address:</b>	
<b>City:</b>	<b>County:</b>
<b>State:</b>	<b>Zip:</b>
<b>Applicant Country:</b>	
<b>Congressional Dist:</b>	
<b>Organizational Unit:</b>	<b>EIN:</b>

<b>Recipient Point Of Contact</b>	
<b>Project Manager:</b>	
<b>Title:</b>	
<b>E-Mail:</b>	<b>Phone:</b>
<b>Address:</b>	
<b>City:</b>	<b>Zip:</b>
<b>State:</b>	

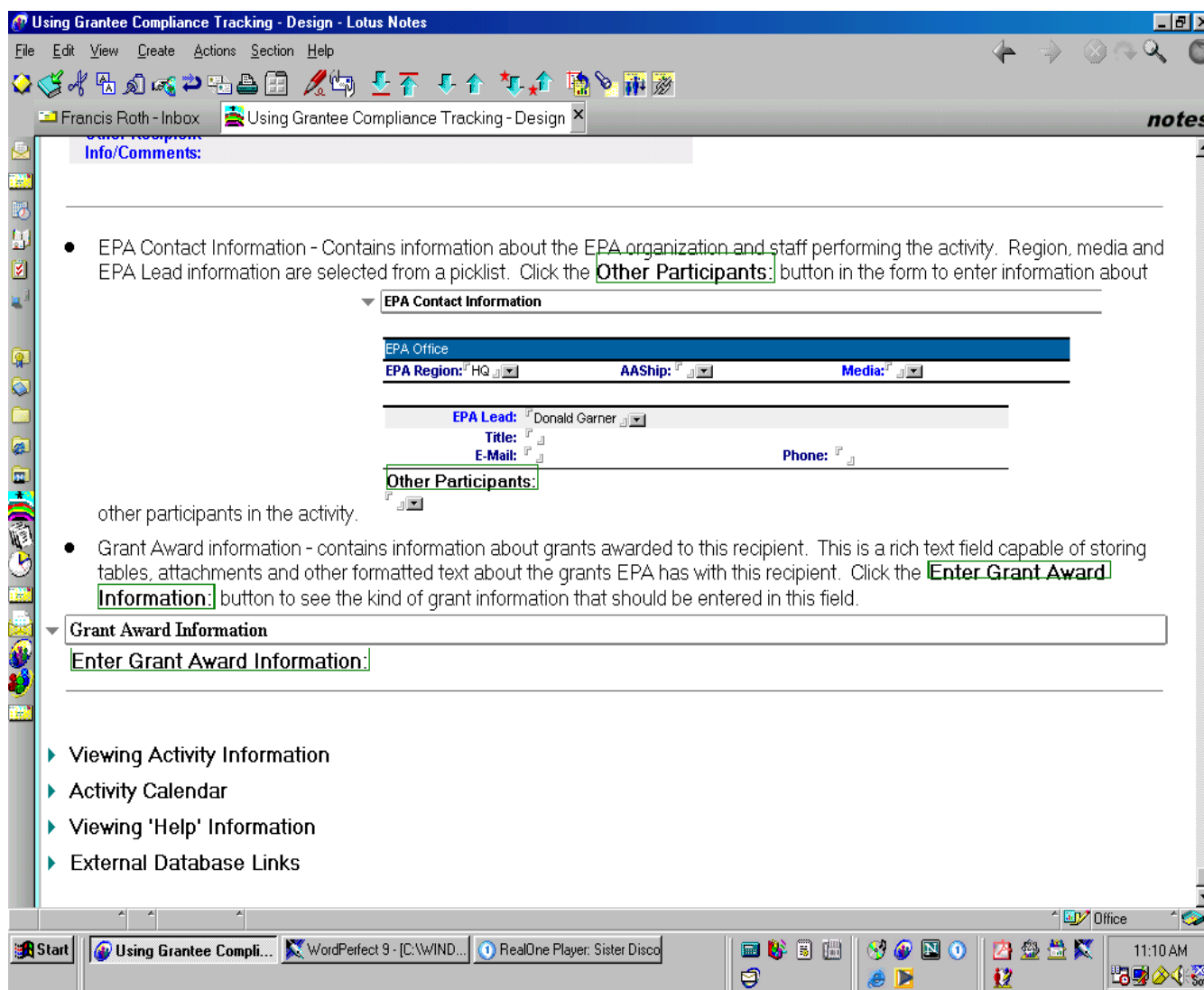
  

<b>Other Recipient Info/Comments:</b>
---------------------------------------

- EPA Contact Information - Contains information about the EPA organization and staff performing the activity. Region, media and EPA Lead information are selected from a picklist. Click the **Other Participants** button in the form to enter information about

▼ **EPA Contact Information**



## Phase II: Implementation

During this phase you will perform the Desk Review using an established protocol. This protocol will act as a guide to help you determine whether the recipient's policies and procedures generally meet Federal Uniform Administrative requirements.

- i Perform the Desk Review
- i Use an established protocol
- i Determine whether the recipient's policies and procedures generally meet Federal Uniform Administrative requirements.

Determine the findings.

Obtain documentation supporting significant findings and observations. Supporting evidence to be documented may be direct observations, written documents, computer documents, email or web addresses of supporting documentation, and oral (e.g., interviews, telephone discussions, etc.)

**Phase III: Reporting**

Obtain notes from each participant.

Immediately begin drafting a report. If a report is not needed send letter of thanks to recipient.

Internal Review of report draft. Provide draft to predetermined document signer. Report drafts may be circulated for review by GMO, Program, Finance and OGC as necessary, or discussed with contacts within these entities (contingent upon the significance and relevance of the issues or lessons learned).

Send draft to recipient for review and comment, along with a cover letter and request for a corrective action plan.

Post the report to the Grantee Compliance Database and complete the report date field.

**Phase IV: Corrective Action**

Jointly review the response and corrective action plan with team members and ascertain the responsiveness of the recipient and the need for further action by EPA (terms and conditions, high risk designation, etc.) You must track the corrective action plan and follow up as needed. All formal correspondence with the recipient relating to the corrective action plan must be included in the desk review file. At the completion of the corrective action period, determine if all items have been received and meet the requirements outlined in the Federal Regulations and OMB Cost Principles. If the corrective actions are adequate, document the file, send a letter to the recipient thanking them for completing the corrective action plan and close the desk review in the Grantee Compliance Database. If the corrective action is not completed adequately, work with your management and the recipient to bring them into compliance or take further action (on-site referral, show cause letter, stop work, high risk assessment, etc.) documenting your activities in the Grantee Compliance Database and the file.

Preserve work papers:

Include at the bottom of each significant work paper the source of the document and the date you received it. Facsimile cover pages with electronic notations at the top or emails with names and dates may substitute for the written indication at the bottom of page; but please highlight or underline with colored pen or pencil (preferably red).

- i      Indicate purpose of the work paper, if the purpose of the work paper isn't obvious (e.g., organizational chart). If the purpose of the work paper is simply "background information", indicate such.
- i      Place your initials in the upper right corner of the work paper document.
- i      Create five folders to incorporate work papers: Folder 1: Planning; Folder 2: Implementation working Papers; Folder 3: Interview or Discussion notes including notes from participants'

EPA ORDER

5700.6 A1

Approval Date: 01/08/2004

Review Date: 12/31/2005

review guide(s); Folder 4: Reporting (include drafts, comments received, and three copies of final report; Folder 5: Final report response, corrective action plan and further EPA activity.

- i Store folders above in an expandable folder(s) and label with the recipient's name. If more than one expandable is used, number each (e.g., 1 of 2; 2 of 2).

**ATTACHMENT FOUR****Desk and Off-Site Review Protocol for Grants Management Offices****INTRODUCTION AND PURPOSE**

Recipients of financial assistance under U.S. Environmental Protection Agency (EPA) Assistance Agreements are responsible for maintaining operations and systems to effectively manage and administer grants and cooperative agreements. This includes an adequate financial management system and effective internal control systems for all property, funds and assets related to the assistance agreement.

The purpose of this instrument is the desk review and assessment of the recipient's general financial and administrative management systems by the EPA Grants Management Office. The intent of the activity aided by this instrument is not to substitute for a formal audit, but instead, to ensure that effective monitoring of the recipient will avoid or reduce negative audit findings, waste or abuse of federal funds.

Date of Desk Review:

Reviewer Name(s)/Title(s):

Recipient Representative(s)/Title(s):

**Active Awards:**

<u>Assistance ID#</u>	Dates	Short Title	<u>Project Amount</u>	
			Federal	Non-Fed'l

**Inactive Awards:**

<u>Assistance ID#</u>	Dates	Short Title	<u>Project Amount</u>	
			Federal	Non-Fed'l

Total EPA Awards: \_\_\_\_\_

**I. Preparatory****1. Format/Agenda**



2. Explain how your application review and approval process works. What office(s) in the recipient's organization is responsible for reviewing and approving applications? Who signs awards or amendments?
3. What office is responsible for monitoring and overseeing assistance agreements after award?
4. Obtain organizational chart.
  - (a). Does the current chart of the recipient organization clearly identify reporting relationships and the program's position within the organization?
5. Does the recipient maintain recent copies of regulations, legal decisions, etc. for reference?
6. Are there policies and procedures for federal awards in written form to cover time sheets, payroll, overtime, vacation/sick leave and compensatory time?
7. Explain your process for reporting time.
  - (a). Does the recipient report time on multiple funding sources?
  - (b). Who approves the time cards? Are they signed and dated?
  - (c). How does the recipient monitor the reported time to make sure it is accurate and that time cards are completed correctly?
  - (d.) What is the recipient's OT rate?
8. Explain your payroll process.
  - (a). Who cuts the checks, signs them, and distributes them?
  - (b). Does the recipient use direct deposit?
9. Are there policies and procedures for federal awards in written form to cover draw downs of federal funds?
  - (a). How often do you draw down funds?
  - (b). Are you on reimbursement or advance?
  - (c). If advance, do you earn interest on your federal fund draw downs?

10. Are there policies and procedures for federal awards in written form to ensure all costs are necessary, reasonable, allocable and allowable?

(a). Is each award accounted for separately in the accounting system?

11. Are there policies and procedures for federal awards in written form to cover procurement and contracts/subcontracts?

(a). Explain your procurement process.

(b). Does the recipient have a written codes of conduct?

(c). Does the recipient conduct a cost analysis?

(d). Does the recipient have any sole source procurement?  
If yes, was there written justification?

(e). Does the recipient have any consultants?  
If yes, are consultant agreements used? What do they contain?

12. How does the recipient keep track of inventory?

(a). Is all inventory tagged?

(b). How often is a physical inventory conducted?

13. Does the recipient have equipment?

(a). Is the recipient aware of the equipment disposition requirements?

14. Does the recipient have subawards pertinent to the agreement(s)?

(a). How does the recipient self-monitor and monitor subawards?

15. Are there policies and procedures for federal awards in written form to cover travel?

(a). Does the recipient use actual or per diem?

(b). What are the receipt requirements (if any)?

(c). Travel authorization/voucher required?

16. Does the recipient have in-kind contributions?

(a). How are they valued?

- (b). Are they used as a match?
17. Is there a central file containing the official records for each assistance award?
- (a). Where is it found?
  - (b). Who is responsible for this file?
18. What does the file contain? (checklist)
- (a). Original application and certification
  - (b). Work plan/statement of work
  - (c). Award/amendment documents
  - (d). Requests and/or approvals for scope/  
budget changes
  - (e). FSRs
  - (f). MBE/WBE
  - (g). Payment requests
  - (h). Progress reports
  - (i). Contracts/Subawards
  - (j). Correspondence
19. What is the recipient's policy on record retention?
- (a). Is the recipient aware of federal record retention requirements?
20. Does the recipient earn program income?
- (a). If yes, is it accounted for in the accounting system?
  - (b). Is there a term and condition for program income on the assistance agreement?
  - (c). If yes, is the recipient using program income in accordance with the term and condition?
21. Has the recipient had an A-133 Audit?
- (a). Were there any findings or questioned costs?

(b). Have you addressed them?

(c). Can we have a have a copy of your response?

22. Has the recipient filed MBE/WBE reports to the EPA?

(a). Is the recipient meeting its negotiated goals?

23. Do procedures of the recipient generally appear to be in compliance with applicable Federal rules and regulations?

## **ATTACHMENT FIVE**

### **Grants Management Office On-Site Review Preparation Guidance**

#### **Phase I: Preparatory**

Select your onsite recipients using a risk assessment instrument with criteria and weights determined by EPA management.

Review all assistance agreements related to the recipient.

Make a list/schedule of all of the agreements with this recipient, including project periods, project officers, and a brief title or description of each project. (See attached On-site Protocol)

Perform Internet Search: Log-in to recipient's web page and search for policies and procedures related to: 1) Financial Management; 2) Property; 3) Procurement and Contracting; and, 4) General Administrative including travel, personnel, overtime, timekeeping, payroll, Board of Directors, etc.

Contact the project officers and, if applicable, the programmatic grant coordinator to inform them of what you are doing and to solicit their participation and input.

Contact other GMOs having assistance agreements with the recipient and notify them of the upcoming review.

Contact the EPA Finance Office with the name of the recipient and request information on any late or missing reports.

Check for the recipient's compliance with MBE/WBE reporting requirements.

Notify and discuss with recipient the On-site Visit, and establish a time frame for the visit (Begin with official named on front of award document as Project Manager, the Office of Sponsored Program/Research official, if known, or the administrative contact person from the Key Contact List).

Assemble an On-site Review Team -- include representative Project Officer(s), Regional Grants Staff, Finance - Las Vegas or Headquarters, etc., if possible.

Ensure travel arrangements are made, including long distance and local transportation, and hotel accommodations for everyone on the team.

Review the Single Audit Database for recipient compliance with the A-133 audit requirement.

Request from the recipient a copy of their most recent Single Audit report, if applicable. Check for other recent audits or reviews internal to EPA (e.g., OIG audit or On-site review).

Prepare an agenda for the Visit.

Confirm with the recipient the time frame of the visit and the agenda. Send a written letter about 20 to 30 days in advance.

Include a copy of the Review Guide with the letter and agenda.

Hold a planning meeting with the On-Site Team to discuss details of the review guide, travel arrangements and to determine areas of focus.

A. Discuss whether there are any unique features about the recipient and the agreements based upon the above and previous experience with the recipient.

B. Discuss what should be the special emphasis.

C. Discuss or make assignments for each participants involvement in the review process.

Establish a record for the on-site visit in the Grantee Compliance Database.

**Using the Grantee Compliance Database**

- ▶ The Database Screen
- ▼ Adding New Activity Records  
Adding New Activity Records

You can either use the first menu option or the 'Add New Report' button from the view window to add new activity report records. The data form itself consists of 4 sections:

- Activity Information - Contains information about the activity, including type and date of activity, status and dates of major benchmark activities, and an attachment section for attaching reports and other documentation. Valid activities are picked from a keyword list.

▼ **Activity Information**

Activity Information	
Activity Type: [dropdown]	Activity Date: [date] 16
Report Date: [date] 16	Complete Date: [date] 16
Attachment: [text]	

- Recipient Information - Contains information about the recipient organization, including address and contact information. Information in this section is based on information used in the IGMS/P2000 Public Address Book (P2K PAB) and uses the same selection dialogue as the IGMS/P2000 data forms.

▼ **Recipient Information**

Name and Address of Recipient	
Applicant Type:	Other Type:
Applicant Name:	
Applicant Name: [text]	
Address:	

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selection dialogue as the IGMS/P2000 data forms.

**Recipient Information**

Name and Address of Recipient	
<b>Applicant Type:</b>	<b>Other Type:</b>
<b>Applicant Name:</b>	
<b>Applicant Name:</b>	
<b>Address:</b>	
<b>City:</b>	<b>County:</b>
<b>State:</b>	<b>Zip:</b>
<b>Applicant Country:</b>	
<b>Congressional Dist:</b>	
<b>Organizational Unit:</b>	<b>EIN:</b>

**Recipient Point Of Contact**

<b>Project Manager:</b>	
<b>Title:</b>	
<b>E-Mail:</b>	<b>Phone:</b>
<b>Address:</b>	
<b>City:</b>	<b>Zip:</b>
<b>State:</b>	

**Other Recipient Info/Comments:**

- EPA Contact Information - Contains information about the EPA organization and staff performing the activity. Region, media and EPA Lead information are selected from a picklist. Click the **Other Participants** button in the form to enter information about

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notes

Info/Comments:

- EPA Contact Information - Contains information about the EPA organization and staff performing the activity. Region, media and EPA Lead information are selected from a picklist. Click the **Other Participants:** button in the form to enter information about other participants in the activity.

▼ EPA Contact Information

EPA Office: [ ]

EPA Region: [HQ] AAShip: [ ] Media: [ ]

EPA Lead: [Donald Garner] Title: [ ] E-Mail: [ ] Phone: [ ]

**Other Participants:** [ ]

- Grant Award Information - contains information about grants awarded to this recipient. This is a rich text field capable of storing tables, attachments and other formatted text about the grants EPA has with this recipient. Click the **Enter Grant Award Information:** button to see the kind of grant information that should be entered in this field.

▼ Grant Award Information

**Enter Grant Award Information:** [ ]

- ▶ Viewing Activity Information
- ▶ Activity Calendar
- ▶ Viewing 'Help' Information
- ▶ External Database Links

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## Phase II: Implementation

During this phase you will perform the On-site Visit using an established protocol. This protocol will act as a guide to help you determine whether the recipient's policies and procedures generally meet Federal Uniform Administrative requirements. After determining procedures (obtaining, reviewing, and discussing) for certain areas (e.g., travel, payroll, inventory, etc.) judgementally select samples to test these procedures to ascertain whether the procedures are working, or whether costs claimed are allowable, allocable, and reasonable under the assistance agreement. It is always useful to hold an Principal Investigator/Project Manager Session: discussions with the principal investigator/project manager and project observations (project walk-through or demonstration) will help to verify equipment, property, and/or space purchased under the agreement.



**Transaction Testing:**

Assistance funds must be spent in accordance with the approved assistance award and policies set forth for that particular assistance program. Grantees may expend grant funds to carry out the tasks outlined in the scope of work that the assistance is awarded to cover.

A transaction involves the transfer of something valuable between the recipient and another party. The recipient records the transactions and events in its accounting system. The recipient uses business documents or **source documents**, relating to these transactions and events as initial input information for the recording process. These documents (such as sales invoices, checks and freight bills) normally contain information about the monetary amount to be recorded, the parties involved, the terms of the transactions, and other relevant information. After the recipient records a transaction or event, it stores the supporting source documents to verify and substantiate its accounting records.

Within the accounting system the recipient uses accounts to store the recorded monetary information concerning its transactions and events. Each account is assigned a number in the recipient's chart of accounts, a numbering system designed to organize the accounts efficiently and to minimize errors in the recording process.

An account can be in several different forms. It might be a location on a computer or a standardized business form in a manual system. The format for accounts in a manual system is called a T-account. Each T-account has a left (debit) and a right (credit) side for storing monetary information. Since each account accumulates information about increases and decreases resulting from various transactions or events there is a "double-entry rule" that standardizes the method of recording these changes. **In the double-entry system, for each transaction or event a recipient records, the total amount of the debits entered in all the related accounts must be equal to the total dollar amount of the credits.**

The recipient completes a series of steps during each accounting period to record, store and report the accounting information contained in its transactions. These steps are referred to as the accounting cycle. The major steps include: 1) recording daily transactions in a journal; 2) posting the journal entries to the accounts in the ledger; 3) preparing and posting adjusting entries; 4) preparing the financial statements; and, 5) preparing and posting closing entries for the revenue, expenses and divided accounts.

A journal is called a "document of original entry" because a recipient initially records its transactions and events here. A recipient could record all its transactions in a single journal called the general journal. However many recipients have a number of different special journals each designed to record a particular type of transaction. A general ledger is the entire group of accounts for a recipient. It can take several forms such as a computer storage location or a loose leaf binder with a page for each T-account. Once a recipient's transactions and events have been journalised in a general journal, each account in the general ledger is updated.

Transaction testing simply means to examine the transfer of value (funds) from the recipient to the other entity. All recipients must be prepared to provide an authorized representative of the EPA with documentation that supports the entries in the general ledger related to the assistance agreement. The representative will review the documentation for allocability to the project, allowability under the appropriate cost principles and reasonableness. All contractual payments must be supported with written agreements, a cost or price analysis, and sole-source documentation, if appropriate. All source documentation must include the approval of project manager or other authorized person authorizing the charges to the assistance agreement.

You can select your transactions to review either by requesting all of the source documentation that supports a assistance agreement payment request or by reviewing the assistance agreement specific journal. After reviewing the journal with the aide of a chart of accounts you would then request entries of particular interest to you. In both cases you will follow the source documentation back to the journal entry.

### **Determine the findings:**

Obtain documentation supporting significant findings and observations. Supporting evidence to be documented may be direct observations, written documents, computer documents, email or web addresses of supporting documentation, and oral (e.g., interviews, telephone discussions, etc.)

Conduct an exit meeting with the recipient to summarize all findings (positive and negative).

### **Phase III: Reporting**

Obtain notes and comments from each participant. Immediately on your return begin drafting the report using the format agreed upon by your management staff. If a formal report is not needed send a letter of thanks to the recipients who have no findings. Post this date and letter in the Grantee Compliance Database and close the entry.

Internal Review of report draft. Report drafts will be circulated for review by the author to the GMO, Program, Finance and OGC, as necessary; or, discussed with contacts within these entitites (contingent upon the significance and relevance of the issues or lessons learned).

Send a draft to recipient for review and comment, along with a cover letter and request for a corrective action plan to be responded to within 30 business days.

Post the report to the Grantee Compliance Database and complete the report date field.

### **Phase IV: Corrective Action**

Jointly review the recipient's response and corrective action plan with team members and ascertain the responsiveness of the recipient and the need for further action by EPA (terms and conditions, high risk designation, etc.) You must track the corrective action plan and follow up as needed. All formal correspondence with the recipient relating to the corrective action plan must be included in the site visit file. At the completion of the corrective action period, determine if all items have been received and meet the requirements outlined in the Federal Regulations and OMB Cost Principles. If the corrective actions are adequate document the file, send a letter to the recipient thanking them for completing the corrective action plan and close the visit in the Grantee Compliance Database. If the corrective action is not completed adequately, work with your management and the recipient to bring them into compliance or take further action (stop work, high risk assessment, etc.) documenting your activities in the Grantee Compliance Database and the file.

Preserve the work papers:

- Include at the bottom of each significant work paper the source of the document and the date you received it. Facsimile cover pages with electronic notations at the top or emails with names and dates may substitute for the written indication at the bottom of page; but please highlight or underline with colored pen or pencil (preferably red).

- Indicate purpose of the work paper if the purpose of the work paper isn't obvious (e.g., organizational chart). If the purpose of the work paper is simply "background information", indicate such.
- Place your initials in the upper right corner of the work paper document.
- Create five folders to incorporate workpapers: Folder 1: Planning; Folder 2: Implementation working Papers; Folder 3: Interview or Discussion notes including notes from participants' review guide(s); Folder 4: Reporting (include drafts, comments received, and three copies of final report; Folder 5: final report response, corrective action plan and further EPA activity.
- Store folders above in an expandable folder(s) and label with the recipient's name. If more than one expandable is used, number each (e.g., 1 of 2; 2 of 2).

**ATTACHMENT SIX****On-Site Review Protocol for Grants Management Offices****INTRODUCTION AND PURPOSE**

Recipients of financial assistance under U.S. Environmental Protection Agency (EPA) Assistance Agreements are responsible for maintaining operations and systems to effectively manage and administer grants and cooperative agreements. This includes an adequate financial management system and effective internal control systems for all property, funds and assets related to the assistance agreement.

The purpose of this instrument is the on-site review and assessment of the recipient's general financial and administrative management systems by the EPA Grants Management Office. The intent of the activity aided by this instrument is not to substitute for a formal audit, but instead, to ensure that effective monitoring of the recipient will avoid or reduce negative audit findings, waste or abuse of federal funds.

Date(s) of Site-Visit: \_\_\_\_\_ Location: \_\_\_\_\_

Reviewer Name(s)/Title(s) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**Active Awards:**

<u>Assistance ID#</u>	Dates	Short Title	<u>Project Amount</u>	
			Federal	Non-Fed'l
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**\$-TOTAL Reviewed**

**Inactive Awards:**

<u>Assistance ID#</u>	Dates	Short Title	<u>Project Amount</u>	
			Federal	Non-Fed'l
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

**\$-TOTAL Reviewed**

Total Budget for the Project/Program: \_\_\_\_\_

Total in Federal Awards \_\_\_\_\_; EPA Awards \_\_\_\_\_ received by the recipient for current project(s) or program(s); Recipient Amount: \_\_\_\_\_

Recipient Representatives/Titles: \_\_\_\_\_

1. Explain how your application review and approval process works. What office(s) in the recipient's organization is responsible for reviewing and approving applications? Signatures on awards or amendments?

2. What office is responsible for monitoring and overseeing assistance agreements after award?

3. Obtain organizational chart.
4. Does the current chart of the recipient organization clearly identify reporting relationships and the program's position within the organization? If No, discuss to obtain an understanding of the organizational structure.
5. Does the recipient maintain recent copies of regulations, legal decisions, etc. for reference? (Discuss EPA web site.)
6. Are there policies and procedures for federal awards in written form to cover the following:
  - a. Time sheets?
  - b. Redistributions (Chargebacks)?
  - c. Payroll?
  - d. Overtime?
  - e. Vacation/Sick leave?
  - f. Compensatory time?
  - g. Equipment (Cost Analysis)?
  - h. ACH or ASAP drawdowns?
  - i. Retention of records?
  - j. Travel?
  - k. Recipient's procurements and other awards?
  - l. Program income?
  - m. In-kind contributions?
  - n. Property?
  - o. Site-specific accounting?
  - p. Equipment disposition?
7. Is there a central file containing the official records for each assistance award?
  - a. Where is it found?
  - b. Who is responsible for this file?
8. Do the files contain the following:
  - a. Original application and certification?
  - b. Work plan/statement of work?
  - c. Award/amendment documents?
  - d. Requests and/or approvals for scope/budget changes?
  - e. FSRs if applicable?
  - f. Payment requests?
  - g. Progress reports?

h. Contracts/Subawards?

i. Correspondence?

Verify that the recipient maintains Assistance Agreement files that include specifics listed above.

General comments on the condition and contents of the files.

9. Is recipient aware of the record retention requirements?

10. Although not a requirement, has the recipient's procurement system been self-certified?

11. Does the recipient have sub-awards pertinent to the agreement(s)?

a. How does the recipient self-monitor and monitor sub-awards?

b. Are there written procedures (40 CFR 30.44, .51, and 31.37, .40)?

12. At what level does the recipient capitalize equipment?

13. Does the recipient have inventory controls?

14. Have procedures governing equipment disposition been disseminated?

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### **III. Financial Management Questionnaire**

#### **A. Accounting**

1. Do you have records that identify the source and application of funds? (i.e., obligations, unobligated balances, assets, outlays, income)

2. Are accounting records maintained to record the allowable costs applicable to this Agreement?

3. Are source documents available to support data in the financial management accounting system?

4. Are these records used as a basis for payments and financial status reports submitted to EPA?

5. Are accounting records and financial statements subject to an independent audit?

a. When was the last audit?

6. Does the organization maintain the basic books of accounts electronically or otherwise:

a. General ledger?

b. Operating ledger?

- c. Project cost ledger?
- d. Cash receipts journal?
- e. Cash disbursement journal?
- f. Payroll journal?
- g. Income journal?
- h. Purchase journal?

Basically try to determine from the above whether the accounting system adequately identifies receipt and disbursement for each grant and sub-award.

7. Does the accounting system provide for tracking and recording of:

- a. the non-federal share?
- b. in-kind contributions?
- c. program income?

8. Is there a linkage between budget cost categories and the recording of expenditures in the accounting system?

9. Does the organization have on board at least one individual with an accounting, financial management, or budget background?

10. Are there budgetary controls to preclude incurring excess expenditures (e.g., monthly reported comparison of budget to actual expenditures)?

Total funds remaining:

Total funds by budget and cost category:

Additional program income generated:

11. Are cash requirements and/or draw downs limited to immediate needs?

How often do you draw down?

Are you on ASAP?

Are you on advance or reimbursement?

General Comments:

**Personnel**

Personnel policies and practices of an organization help to solidify organizations and their staffs as qualified recipients. It is with this aspect in mind that we incorporate the following questions:

1. Are personnel policies established in writing or in the process of preparation which detail:
  - a. Qualifications for each position?
  - b. Duties and responsibilities of each employee's position?
  - c. Salary ranges?
  - d. Equal employment opportunities?
  - e. Annual performance appraisals?
  - f. Types and levels of fringe benefits paid to all employee categories?  
(Obtain a copy.)
2. Are salaries of personnel assigned to the award about the same as before the assignment?
  - a. Were pay increases made?  
How much?
3. Do personnel and/or payroll record actual hours of time attendance, leave and earnings for all employees?
4. Are time distribution records maintained to show the amount of time spent by an employee of more than one project or program?
5. Do the Time sheets cover the total payroll period?
6. Are employees' Time sheets approved?  
By whom (what position)?
7. For those employees whose duties require work away from the office how is it documented?

**C. Payroll**

1. Does preparation of the payroll involve more than one employee?  
How many and who?
2. Are the names of employees hired and terminated reported in writing to the payroll department?
3. Are salaries and wage rates authorized and approved in writing by a designated official or



supervisor?

4. Are vacation and sick leave payments similarly authorized or fixed?
5. Is there a verification against payments for vacation, sick leave, etc. in excess of amounts authorized or approved?
6. Are signed authorizations on file for all deductions made from employees' wages and salaries?
7. How are payroll checks (EFT) distributed?
8. Are payroll checks distributed to employees by someone other than the supervisor?

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**D. Travel**

1. Does the recipient's written travel policies and procedures provide or require:
  - a. Allowable travel costs to be reimbursed based on actual or per diem?
  - b. Firmly established mileage rates?
  - c. Receipts for lodging and meals are required as appropriate?
  - d. Per diem rates include reasonable dollar limitations?
  - e. Subsistence, lodging, and mileage rates are comparable to Federal rates?
  - f. Travel requests are approved prior to occurrence and show destination and purpose of trip?
2. Are there adequate documents to support travel?
3. Do travel and Time sheets support the employees activities while he/she was on travel status?
4. Are travel policies and procedures consistently followed?
5. Judgementally sample and test travel transactions?

Comments:

**E. Matching or Cost Sharing**

According to Part 31, the basic rule is that with certain qualifications and exceptions (See Part 31.24 (b), a match or cost sharing requirement may be satisfied with (1) allowable costs incurred by the recipient, subgrantee, or cost-type contractor under the award, including allowable costs borne by a non-Federal grants or other cash donations from non-Federal third parties; and (2) the value of third party in-kind contributions applicable to the period to which the cost sharing or matching requirement applies.

However Part 30 expressly prohibits EPA to require cost sharing or matching unless required by statute, regulation, Executive Order, or official Agency policy. Part 30.23 (a) through (i) provides criteria on the acceptability, purpose, and types of contributions made in relation to cost sharing or matching purposes, and the support for such.

1. What costs and contributions comprise the match under the agreement(s)? (May have to select one or two of agreements.)
2. Are these costs borne by another federal grant?  
In what way?  
And was it a condition approved in the assistance agreement?
3. Are the costs and contributions verifiable?
  - a. Run test of such using a small sample.
4. Are these costs allowable?
5. Was program income used to satisfy match or cost share? If so, is there a term and condition in the award?
6. Is contractor income used to satisfy match?  
If so is there a term and condition that permits this? (31.24 (b) (5))
7. Does it meet applicable standards for third party in-kind contributions; and valuation requirements? (31.24 (b) (7))
8. Does the recipient receive In-kind and third party in-kind contributions under its agreements?
  - a. What is the total of these contributions for each agreement?

**F. Indirect Costs**

1. Is the indirect cost rate claimed under the EPA Agreement negotiated with a Federal Agency?
  - a. Describe the process and schedule for negotiating.
2. Is there an approved cost allocation plan by EPA for indirect costs charged to more than one program?

Comments:

## **G. Procurement Questionnaire**

### **a. Contracts**

1. Were contracts awarded under the EPA Agreement in accordance with 40 CFR Parts 30 and 31?  
(See 30.40 - .48 and 31.36 - .37)
2. Do any of your contracts exceed the small purchase threshold?
3. Were contracts awarded under the EPA Agreement in accordance with recipient's or state's procurement procedures? (See 31.36)
4. Does the recipient use a pre-qualified lists of persons, firms or products to acquire goods and services?
5. Does the recipient have documentation to show compliance with the six affirmative steps for Minority-owned and Women-owned Business Enterprises (MBE/WBE)?
6. Has the recipient established an annual fair share objective for MBE/WBE?
7. Has recipient submitted an annual MBE/WBE report?
8. Has recipient established an affirmative procurement system for recycled materials?

Comments:

### **b. Purchasing**

1. Does the organization have written purchasing procedures?  
  
If not, comment on how purchases are handled.
2. Does the policy/procedure consider such matters as quality, cost, delivery, competition, source selection, etc.?
3. Are competitive bids obtained for items such as rentals or service agreements over specific amounts?
4. Are purchase orders or some other documentation required for purchasing all equipment and services?
5. Is control maintained over items or dollar amounts requiring the contracting or grants management officer's advance approval?

6. Is the accounting department notified promptly of purchase goods returned to vendors?
7. Are the vendor invoices checked for:
  - a. Prices and credit terms?
  - b. Extensions?
  - c. Errors and omissions?
  - d. Freight charges or disallowances?
10. Are vouchers, supporting documents, expenses, or other distributions reviewed and initialed by designated/responsible staff before payment is authorized?

**c. Consultants**

1. Do written policies or procedures address the use of consultants?
2. Do the policies/procedures provide for
  - a. Circumstances under which consultants may be used?
  - b. Consulting rates, per diem, etc.?
3. Are consultants required to sign consulting agreements outlining services to be rendered, duration of engagement, reporting requirements, and pay rates?

**H. Property Management Questionnaire**

1. Was equipment purchased during the approved project period?
2. Are records maintained in inventory or otherwise which provide a description of the items purchased, acquisition costs and dates, and locations?
3. Did EPA approve a usage rate for equipment used at more than one site or activity?
4. Does the recipient have in place an inventory control system (including procedures and operation) which follows State or Federal regulations?
5. Are inventories of Federal property conducted in accordance with State or Federal regulations?

Comments:

### **I. Internal Controls**

1. Is there a separation of responsibility in the receipt, payment, and recording of cash?

For instance:

Are the duties of the record keeper or bookkeeper separated from any cash function?

2. Are all checks approved by an authorized official before being signed?

3. Are all accounting entries supported by appropriate documentation (e.g., purchase orders, vouchers, vendor payments)?

4. Does the organization have an internal auditor or audit staff?

5. Is there a petty cash fund where responsibility is vested in one individual; limited to a reasonable amount; restricted as to purchase; and counted, verified, and balanced by an independent employee at time of reimbursement?

6. Is there a reconciliation of receipts and expenditures to source documentations?

7. Are employees who handle funds required to be bonded against loss by reason of fraud or dishonesty?

### **J. Transaction Testing**

1. Select from the following areas to perform a judgmental sample and test.

- a. Travel
- b. Personnel/Payroll
- c. Purchases
- d. Procurement/Subaward.
- e. Property/Inventory

(As an alternative, select all or several of the areas and test on one or two items in each.)

2. If applicable, perform sample computations at least one of each below.

- a. Matching/cost share
- b. Program income.

EPA ORDER

5700.6 A1  
Approval Date: 01/08/2004  
Review Date: 12/31/2005

**K. Observations**

Reviewers' observations while on-site:

**ATTACHMENT SEVEN****Suggested Criteria for Identification of Recipients  
For Advanced Monitoring**

- 1. Desk Review Referral**
- 2. Other Referrals** Grant specialist, project officer, OGC, Las Vegas Financial Management Center, etc. (i.e. late reports - FSRs, progress, poor performance)
- 3. Unstable Organization** GMO aware of internal management problems.
- 4. Audit Findings** Available audit or evaluation findings or financial stability data on an organization, An audit report which indicates serious internal control problems. (i.e. A-133, IG)
- 5. Type of Recipient** Non-profit, state, tribe, university, county, sub-state, city/municipality. GMO determination of recipient priority due to regional concerns.
- 6. Agency Priority** Projects of high visibility/priority within the agency.
- 7. Experience of Recipient** New organization or one that has not had grants for three years.
- 8. Cost** High cost projects (grants totaling \$1 million or greater).
- 9. Multiple Program Support** Recipients with assistance agreements from several different funding authorities within an agency.
- 10. Geographic Location** Proximity to other recipients scheduled for monitoring (limited points).
- 11. Recurring Recipient** Recipients with a large number of assistance agreements awarded.
- 12. Ear Marks** Congressional line items and add-ons.
- 13. Statutory/Regulatory Requirement** Additional post-award administrative and performance management and review required by statute or regulation.
- 14. Local Factors** Discretionary points awarded due to extenuating circumstances (i.e. management concerns, current high priority issues - human subjects, congressional oversight)

**ATTACHMENT EIGHT****Post-Award Monitoring Reporting Format**

Region/Office/Program Reporting: \_\_\_\_\_

☐ Check Here if Consolidated Reporting☐ Check Here if Consolidated Reporting

		Pre and Post - Award Activities							Attendees at Management Assistant Forums	Applicants Attending Pre-Award Workshops/ Training
		Active Grants	Pre-Award Workshops/ Training	On-Site Evaluative	On-Site Technical Assistance	Desk Reviews	Management Assistance Forums	TOTAL Pre-Award/ Post- Award Actions		
Quarter 1	GMO									
	PROGRAM									
	JOINT									
Quarter 2	GMO									
	PROGRAM									
	JOINT									
Quarter 3	GMO									
	PROGRAM									
	JOINT									
Quarter 4	GMO									
	PROGRAM									
	JOINT									
<b>Total</b>										

Prepared by: \_\_\_\_\_

Date: \_\_\_\_\_



## ATTACHMENT NINE

### Project Officer Off-Site/On-Site Review Guidance and Protocol

*Unlike the administrative reviews conducted by the Grants Management Offices (i.e., that which focus on the recipient institution's financial, personnel, property and procurement records, systems and procedures), Project Officers are responsible for performing programmatic reviews (i.e., that which pertains to the goals, objectives and activities reflected in the assistance agreement).*

#### **PRIOR TO CONDUCTING THE ON-SITE OR OFF-SITE EVALUATION,** Project Officers must:

- Review the workplan under the signed assistance agreement, the recipient's progress reports and any products produced under the agreement to date
- Review the Federal role under the agreement (including the collaborative activities, schedules, comments and approvals for which the Project Officer had the responsibility)
- Identify the issues that require resolution during the visit
- Send a letter to the recipient confirming the date and scope of review (Appendix B)
- Assess whether the recipient's progress is commensurate with payments made by EPA
- Review the recipient's grant payment history at [http://oasint.rtpnc.epa.gov/neis/grant\\_web.grant\\_inquiry](http://oasint.rtpnc.epa.gov/neis/grant_web.grant_inquiry) (Instructions appear in Appendix A)
- Assess whether the grantee met any or all the programmatic reporting requirements
- Gather all pertinent information for the visit

#### **AFTER THE EVALUATION,** Project Officers must:

- File a report which:
  - Summarizes Project Officer observations and conclusions in each of the core areas
  - Explains how the issues were resolved during the review
  - Discusses how and when outstanding issues will be resolved
  - Includes milestones and next steps
- Send a letter to the recipient summarizing the findings, resolved and unresolved issues and EPA/ recipient commitments
- Work with the GMO to initiate any necessary grant amendments (e.g., scope or budget revisions)
- Seek and document assistance from senior management or the Grants Office for unresolved issues

Project Officers may use this document in their efforts to develop a report.

*To ensure that progress is being made to meet the original goal and objective of the assistance agreement and that activities are carried out according to applicable statutes, regulations, and policies. Project Officers must contact their Grants Office immediately if the recipient shows unreasonably slow progress or does not comply with the provisions in the grant agreement. If there is reason to believe that the grantee has committed or commits fraud, waste and/or abuse, then the Project Officer must contact the Office of the Inspector General.*

For questions regarding this document, please contact your office point of contact.

# EPA PROJECT OFFICER POST-AWARD EVALUATION PROTOCOL

## BACKGROUND INFORMATION

<b>1. DATE</b>	<b>2. SIGNATURE OF EVALUATOR</b>	
<b>3. OFFICE</b>	<b>4. PROJECT OFFICER(s) FOR REVIEWED ASSISTANCE AGREEMENTS</b>	
<b>5. TYPE OF EVALUATION:</b> Evaluative On-Site Visit <input type="checkbox"/> Off-site Evaluation <input type="checkbox"/> Follow-up <input type="checkbox"/> Joint Site Review <input type="checkbox"/> <i>(Note: Please provide the name of the co-evaluator and office in this block.)</i>		
<b>6. <u>AWARD INFORMATION</u></b>  Grant <input type="checkbox"/> Cooperative <input type="checkbox"/> agreement  <u><b>RECIPIENT</b></u>	<b>7. <u>PROJECT PERIOD</u></b> <div style="display: flex; justify-content: space-between; border-bottom: 1px solid black; margin-bottom: 5px;"> <span><b>BEGINNING</b></span><span><b>ENDING</b></span> </div> <div style="display: flex; justify-content: space-between; border-bottom: 1px solid black; height: 30px; margin-bottom: 5px;"></div> <div style="display: flex; justify-content: space-between; height: 30px;"></div>	
<u><b>AWARD AMOUNT</b></u>  <i>EPA share:</i>  <i>Recipient share/Match:</i>  <i>Other:</i>  <i>Total:</i>	<u><b>PRE-AWARD COSTS</b></u> Did the recipient incur costs prior to receiving the award? Did they charge it to the agreement? If so, were the costs included in the assistance application or approved by EPA? (For more information on pre-award costs, please review: 1) GPI-00-02 (a) entitled, "Clarification on GPI 00-02 Modification to Policy Guidance for 40 CFR Part 31 Pre-Award Costs," (May 3, 2000); 2) 40 CFR 30.25(f)(1) or 40 CFR 30.28 and; 3) 40 CFR 31.23	
<b>7. <u>SCOPE OF REVIEW</u></b> <i>Please summarize the purpose of your review (e.g., To observe project activities, review six grants under the State's Air 103 program). Please include the list of issues that will be raised for resolution during the review (e.g., Need response on why the recipient spent half of the grant award and hasn't produced a literature review).</i>		

**EPA SAMPLE PROJECT OFFICER POST-AWARD EVALUATION PROTOCOL**

*To prevent potential problems with the Paperwork Reduction Act, Project Officers should not give this protocol to the recipient or direct the issues as questions to the recipient.*

**1. FINANCIAL**

Project Officers are responsible for:

- Analyzing the budget information in the reports by reviewing the payment history (using recipient progress reports, Financial Status Reports, or IFMS reports) and comparing actual amounts spent against the planned budget in the workplan.
- Providing rebudget approval to the Grants Specialist on the recipient's request to rebudget grant funds or on other actions which require prior approval from EPA.

**2. TECHNICAL**

Project Officers are responsible for:

- Monitoring all activities and the recipient's progress on the project.
- Providing comments to the recipient on the progress reports and other work products.
- Apprising program staff who are responsible for parts of the project/program on issues which need resolution.
- Recommending actions that require the attention of the Grants Management Office, the Office of General (or Regional) Counsel and the Quality Assurance/Quality Control contact.

**1. The PO should determine if...**

	<b>Yes</b>	<b>No</b>
...the payment history is consistent with the progress to date.	9	9
...additional funds are required to meet the objectives.	9	9

**2. The PO should determine if...**

	<b>Yes</b>	<b>No</b>
...the work under the agreement is on schedule.	9	9
...work being performed is within the scope of the workplan	9	9
...staff and facilities are appropriate to handle the work under the agreement.	9	9
...products/progress reports are being submitted on time and are acceptable.	9	9

**EPA SAMPLE PROJECT OFFICER POST-AWARD EVALUATION PROTOCOL**  
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**3. AGREEMENT-SPECIFIC**

Project Officers are responsible for:

- Reviewing progress reports and other work products to assure that the recipient is complying with the applicable regulations and the programmatic terms and conditions in the agreement.
- Notifying the GMO if the recipient is not complying with the terms and conditions of the agreement.
- Providing technical assistance to recipients when requested or required by the programmatic terms and conditions of the award.
- Assisting the recipient, where appropriate, with the development of a plan to conduct subsequent portions of the project.

**NOTE:** Select those areas which apply to your specific agreement.

Equipment  
Property  
Travel  
Conferences  
Program Income  
Subagreements  
In-Kind Services  
Quality Assurance/Quality Control  
Human/Animal Subjects

**3. As appropriate, the PO should determine if...**

**PROGRAM REGULATIONS/  
TERMS AND CONDITIONS**

*Not Applicable* 9

	<b>Yes</b>	<b>No</b>
...the recipient has complied with the agreement's relevant programmatic regulations and/or programmatic terms and conditions.	9	9

**EQUIPMENT**

*Not Applicable* 9

	<b>Yes</b>	<b>No</b>
...the recipient purchased equipment as planned in the agreement.	9	9

	<b>Yes</b>	<b>No</b>
...the equipment has been used as planned in the agreement.	9	9

**PROPERTY**

*Not Applicable* 9

	<b>Yes</b>	<b>No</b>
...the recipient purchased and used real property (e.g., land, buildings) as prescribed in the agreement.	9	9

**TRAVEL**

*Not Applicable* 9

	<b>Yes</b>	<b>No</b>
...authorized travel has been carried out appropriately.	9	9

**EPA SAMPLE PROJECT OFFICER POST-AWARD EVALUATION PROTOCOL**  
*To prevent potential problems with the Paperwork Reduction Act, Project Officers should not give this protocol to the recipient or direct the issues as questions to the recipient.*

<p><b><u>AGREEMENT-SPECIFIC, cont'd.</u></b></p> <p>Although it is not required, Project Officers should:</p> <ul style="list-style-type: none"> <li>Share relevant information from the November 1998 Best Practices Guide for Conferences (Appendix I, EPA Project Officer Manual) and the Office of General Counsel's Printing Guidance (June 14, 2000) with the recipient.</li> <li>Work with the recipient to ensure that the work under a subagreement (e.g., contracts, subgrants, memoranda of understanding, and, if applicable, intergovernmental agreements under the assistance agreement) does not go beyond the scope of the assistance agreement.</li> </ul> <p><b>NOTE:</b> Project Officers must work with the recipient to resolve program-income related issues on agreements that generate program income.</p>	<p><b><u>CONFERENCES</u></b> <i>Not Applicable</i> 9</p> <p>...the conference complied with the Best Practices Guide for Conferences. <span style="float:right">Yes 9 No 9</span></p> <p><b><u>SUBAGREEMENTS</u></b> <i>Not Applicable</i> 9</p> <p>...subagreement's are consistent with the approved workplan. <span style="float:right">Yes 9 No 9</span></p> <p>...the recipient reprogrammed funds to contracting. <span style="float:right">9 9</span></p> <p>...the subcontract's Statement of Work is consistent with the scope of the assistance agreement. <span style="float:right">9 9</span></p> <p>...subagreement costs charged are eligible and allocable. <span style="float:right">9 9</span></p> <p><b><u>PROGRAM INCOME</u></b> <i>Not Applicable</i> 9</p> <p>...the project generated unanticipated income. <span style="float:right">Yes 9 No 9</span></p> <p><b><u>HUMAN SUBJECTS</u></b> <i>Not Applicable</i> 9</p> <p>...the recipient has followed the regulations under 40 CFR Part 26. <span style="float:right">Yes 9 No 9</span></p>
<p><b><u>AGREEMENT-SPECIFIC, cont'd.</u></b></p>	<p><b><u>QUALITY ASSURANCE/QUALITY CONTROL</u></b> <i>Not Applicable</i> 9</p> <p>...an approved Quality Assurance Management and/or Quality Assurance Project Plan (QMP/QAPP) is in place. <span style="float:right">Yes 9 No 9</span></p> <p>...all personnel responsible for implementing the QMP/QAPP are familiar with its requirements. <span style="float:right">9 9</span></p> <p>there is an audit tool and schedule to ensure that the QMP/QAPP requirements were met. <span style="float:right">9 9</span></p>

**EPA SAMPLE PROJECT OFFICER POST-AWARD EVALUATION PROTOCOL**  
*To prevent potential problems with the Paperwork Reduction Act, Project Officers should not  
give this protocol to the recipient or direct the issues as questions to the recipient.*

**OBSERVATIONS AND CONCLUSIONS**

**AREAS REQUIRING PROJECT OFFICER ASSISTANCE**

**AREAS REQUIRING SENIOR MANAGEMENT OR GRANTS OFFICE ASSISTANCE**

**SIGNATURE OF EVALUATOR**

**DATE**

**AGREEMENT NUMBER**